



Silicon Valley Council of Nonprofits

SVCN Listing of Audit Firms

2010

The Silicon Valley Council of Nonprofits along with our partners has developed this list of Nonprofit Audit Firms. In 2010, we were asked by our 200 member organizations and funding partners to develop a directory of accounting and audit firms that serve the nonprofit community. We recognized that this list is not intended to recommend any particular firm but provide information for our nonprofits to make informed decisions.

We believe the nonprofit-audit firm client relationship is a partnership and that each organization and the Board of Directors should be part of choosing an audit firm. We recommend choosing firms that will listen to your needs and cooperatively help your organizations through the audit process. It is suggested that nonprofits bid out the first year and ask for options for years two, three and beyond. That way, if you do not like them for some reason, you are not locked-in long term contract. The Sarbanes-Oxley law applies to for-profits requires that businesses rotate the audit firm every five years. Nonprofits typically use this guideline as a best practice although in the nonprofit world, this is not required like the for-profit world. If a nonprofit would like to stay with their auditors, the partner on the account should rotate every five years. Remember, California's nonprofit integrity act requires audits for firms with revenues in excess of \$2 M subject to additional rules within that act. There is an exception to the \$2 million requirement that an audit is not required if the agency has to report revenues and expenses to a governmental unit.

Armanino McKenna, LLP

Contact: Joseph Montes
50 W. San Fernando Street, Suite # 600
San Jose, CA 95113
Direct line: (408) 200-6433
Fax: (408) 200-6434
<http://www.amllp.com>

Overview: The audit firm has worked with over 400 nonprofit organizations. From its inception in 1953, Armanino McKenna has been providing quality services for the nonprofit sector. It is the largest single area in their audit practice and they have significant experience working with nonprofit organizations, foundations, governmental agencies and private schools. They perform operational reviews of organizations, focusing on internal controls and proper accounting procedures. They present findings, trends and issues to your Board, Audit Committees or those charged with governance. They present benchmarking graphs of your Organization compared to other peer organizations of certain financial ratios that are critical to managing a nonprofit organization. They look for ways to strengthen internal

controls and work with the Organization's management team to implement recommendations. They strive to form a "partnership" with the nonprofit organization and assist in preparing and reviewing budgets.

Nonprofit Clients include: including the San Jose Repertory Theatre, San Francisco Symphony, Fine Arts Museum of San Francisco (De Young), Boys and Girls Clubs of Silicon Valley, ETR Associates, Inc.,



Berger Lewis Accountancy Corporation

Contact: Dan Moors
99 Almaden Blvd, Suite 600
San Jose, CA 95113
408-494-1200 Fax: 408-279-8186
<http://www.bergerlewis.com>

Overview: Founded in 1949, BERGER LEWIS Accountancy Corporation is a firm of certified public accountants and business advisors, with offices in Silicon Valley and Santa Cruz. BERGER LEWIS Accountancy Corporation is a large local accounting firm with over fifty years of experience in the corporate and nonprofit organization accounting fields including performance of audits in accordance with Government Auditing Standards, issued by the Comptroller General of the United States and as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. They were recently listed as the eleventh largest accounting firm in Silicon Valley by The San Jose Business Journal.

Their services include auditing, accounting, tax, valuation and management consulting. It is their philosophy to be unique by providing the broad range of services and in-depth experience their clients expect; and, at the same time, retain the hands on personal service and responsiveness. Their staff of CPA's and business consultants reflects the diversity of a global business culture. They have staff fluent in Mandarin, Cantonese, Vietnamese, Korean, Spanish, Italian, French, Danish, Hindu and Russian. They are a member of AGN International; this worldwide association of 130 accounting firms provides reciprocal access to offices in major cities throughout North America and the world.

Berger Lewis Accountancy Corporation currently performs audit and/or tax preparation services for more than 120 nonprofit organizations throughout the Greater San Francisco Bay Area. They provide services to a wide range of nonprofit organizations including: social health and welfare, affordable housing, research and development, education, science, performing arts, museums, public broadcasting stations, private foundations, religious organizations, professional associations, and trade associations. Their experience allows them to identify and spread the "best practices" in the areas of nonprofit governance policies, accounting systems, internal control systems and external financial reporting (audited financial statements and IRS Form 990).

Boitano, Sargent & Lilly, LLP- Steve Boitano

1760 The Alameda
San Jose, CA 95126
408-287-2123 Main Phone
www.bslcpa.com



Building your future

Burr, Pilger & Mayer, LLP

Contact: Dwight Neufeld/ Scott Taylor/ Michael Spence
60 South Market Street, Suite 800
San Jose, CA 95113
408-961-6300
www.bpmllp.com ; www.bpmcpa.com

Overview: Since 1986, Burr, Pilger & Mayer LLP has grown throughout Northern California with global capabilities, hundreds of highly trained professionals, and a deep involvement in the communities they serve. Burr, Pilger, & Mayer provides their clients with services beyond audit and tax, including planned giving options, accounting software recommendations, database design and testing, financial projection and model development, risk assessment, and network system design and development. They have a strong commitment to servicing the nonprofit sector. Michael Spence is the partner in charge of the Nonprofit Services Group in San Jose which includes over sixty members of BPM. The Nonprofit Services Groups goal is to make a difference in the way nonprofits are served by discussing current trends and providing specialized training to BPM staff members regarding nonprofit organizations.

Nonprofit Clients include: FIRST 5 Santa Clara County, Emergency Housing Consortium ,Parents Helping Parents, Contra Costa ARC

Deborah K. Daly, C.P.A.

Deborah Daly, CPA

3015 Hopyard Road, Suite S
Pleasanton, CA 94566
Office: 925.426.1996
Fax: 925.426.1196
www.dalycpa.com

Overview: Deborah Daly, CPA has over 20 years experience with Nonprofit Organizations. Deborah Daly, CPA provides ongoing support, consultation and guidance long after the audit or project is complete. Deborah Daly's input is based on well researched information, thoughtfulness to each situation, and an ability to see the big picture. Daly invests her time and resources in professional education and computer technology to keep her clients informed throughout the year of changes in the accounting rules that may affect their Organization. Daly has knowledge of audit procedures and IRS rules from years of advanced training, continual education, and in working closely with a variety of Nonprofit Organizations. Quality, efficiency, flexibility, and cost-effectiveness are Daly's commitment to excellence. Daly has been a Nonprofit Accounting engagement speaker at various training conferences and she is the co-author of "Financial Management of Refugee Assistance Associations". Daly is affiliated with the American Institute of Certified Public Accountants and the California State Society of Certified Public Accountants.

Nonprofit Clients include: Sunnyvale Community Services, Mulberry School, Congregation: Shir Hadash, San Jose Jazz Society, Geoff Roach ED, 408.288.7557.



Certified Public Accountants & Advisors

DZH PHILLIPS LLP

Contact: Janet Holland, Partner

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San Francisco, CA 94105

(415) 781-2500

www.dzhphillips.com ; jholland@dzhphillips.com

Overview: DZH Phillips LLP is a full service accounting and business consulting firm. With ten partners and a large professional staff, we have the expertise and technical knowledge to address a multitude of audit issues, tax planning, and compliance reporting.

We have substantial nonprofit experience related to auditing financial statements, assisting with implementation of accounting software, development of internal financial and benchmark reports, development of cost allocation systems, preparation of federal and state tax returns, and providing general business consulting.

We develop a deep understanding of our clients' financial objectives and focus on providing clear and concise solutions to their business matters.

Nonprofit clients include: Organizations with federal funding, retirement communities, private schools, member associations, hospital foundations, private foundations, religious organizations, community service organizations, and affordable housing. Client references available upon request.



Frank, Rimerman + Co. LLP

certified public accountants

Frank, Rimerman + Co. LLP

Contact: Frank Pasacreta

1801 Page Mill Road

Palo Alto, CA 94304

1-650-845-8101 Fax: 650-494-1975

www.frankrimerman.com ; fpasacreta@frankrimerman.com

Overview: An important cornerstone of Frank, Rimerman + Co. LLP's mission statement is to "provide leadership to impact social issues and promote increasing involvement in community service." The firm believes that to be successful a business and its members must understand and be active in the community in which they participate. Their success has, in part, resulted from their community involvement. They have always understood the importance of working with and supporting not-for-profit organizations and strive to make a positive impact on the communities they are a part of. The firm was recently listed as the eighth largest accounting firm in the greater bay area by the SF Business Times.

The firm has extensive experience providing financial reporting, tax and consulting services to not-for-profit organizations. Historically, the not-for-profit industry has always been a significant part of their audit practice. For their last two fiscal years the audit hours worked on not-for-profit audit engagements have approximated 20% of the firm's total audit hours. Frank, Rimerman + Co. LLP personnel are knowledgeable about the technical and operational issues affecting not-for-profit organizations. The firm's audit partners, managers and senior accountants receive continuing professional education in areas

specifically affecting the not-for-profit industry, including the special training required by *Government Auditing Standards* to perform audits under OMB Circular A-133. They understand the issues facing the not-for-profit sector and enjoy working closely with not-for-profit entities. They provide the broad range of services a not-for-profit organization, its management, Audit Committee, and Board of Directors require.

Nonprofit Clients: Frank Pasacreta can provide a list of not-for-profit clients of similar size and needs to your organization that you may contact.

Hood and Strong

2744 Sand Hill Road
Menlo Park, CA 94025
650-854-8700 Fax: 650-854-7666
<http://www.hoodstrong.com>

Johanson & Yao

David Neighbors
160 W Santa Clara #90
San Jose, CA 95110
408-288-5111
www.jyac.com

Mohler, Nixon & Williams

Campbell Office
635 Campbell Technology Parkway, Suite 100
Campbell, CA 95008-5059
408-369-2400
clare@mohlernixon.com



**MORSE YARDUMIAN
& WITTWER, LLP**

Morse Yardumian & Wittwer, LLP

Contact: Joseph M. Costa; Sheryl Yardumian
8365 North Fresno Street, Suite 110
Fresno, CA 93720
Tel (559) 389-5700 or Tel (866) 774-3218
Fax (559) 389-5701

Overview: Morse Yardumian & Wittwer, LLP ("MYW"), is a full-service local accounting and consulting firm located in Fresno, California. The firm has four partners, each with over 20 years of public accounting experience which allows the firm to provide a variety of services. These services include specialties in auditing, income tax planning and compliance, estate and gift tax planning and compliance, business consulting, computer consulting, business valuation, litigation support services, and fraud examination. MYW believes that their success is centered on their two greatest assets: their clients and their staff.

MYW is a member of the California Society of Certified Public Accountants, the American Institute of Certified Public Accountants ("AICPA"), and the Public Company Accounting Oversight Board ("PCAOB").

We currently employ 4 partners, 2 managers, 1 full-time IT consultant, 2 administrative staff, 7 full-time professional staff, and 2 per diem professionals. MYW qualifies as a small business concern and is currently owned 33 1/3% by its female partner.

Moss Adams LLP

Moss Adams LLP- Silicon Valley

Contact: Kristine L. Caratan, CPA
3979 Freedom Circle, Suite 300
Santa Clara, CA 95054
408-988-9001
www.mossadams.com ; Kristine.caratan@mossadams.com

Founded in 1913, Moss Adams LLP is the 11th largest accounting and consulting firm in the United States, and the largest headquartered in the West. Currently the firm has approximately 240 partners and 1,800 total personnel in 22 offices located in 5 Western states. Kristine L. Caratan heads the firm's not for profit practice efforts in northern California which includes a dedicated group of 2 partners, 4 senior managers, 2 managers, and 5 seniors. Moss Adams provides accounting, tax, and consulting services to large to midsize private and public sector organizations. Firm-wide, the not for profit group is the second largest group (ranked by hours charged to clients) with over 240,000 hours. Services provided by our not for profit group includes a full range of audit, tax and consulting services. In addition to our not-for-profit group, we serve a wide range of industries, including manufacturing, apparel, telecommunications, energy, technology, financial services, forest products, construction, real estate, hospitality, auto dealers, and health care.



Nichols, Rick & Company

Contact: Douglas Nichols
4040 Moorpark Avenue, Suite 100
San Jose, CA 95117
(408) 557-9890
www.nicholsrick.com

Overview: Nichols, Rick and Company, CPA's is a full service public accounting firm based in Silicon Valley. They specialize in auditing and consulting services to small and medium sized closely held businesses as well as non-profit organizations. Nichols, Rick and Company is a member of the AICPA's Division for Firms and the California Society of CPA's and is qualified to perform Single Audits. They enjoy a diverse mix of clients and industries, and their current non-profit client base includes agencies with annual revenues from \$1 million to over \$100 million. Additional information, including their peer review report, can be obtained by visiting our website: www.nicholsrick.com.

Pfahnl & Hunt Accountancy- Gordon Ostrem

333 W. Santa Clara Street, Suite 900
San Jose, CA 95113
Telephone: (408) 993-9494
cpas@pfahnl.com

Storek Carlson & Strutz

Contact: Gary Strutz, Managing Partner
100 View Street, Suite 208
Mountain View, CA
650-961-5520 Fax: 650-961-0503
scscpas@aol.com

Overview: They serve a variety of clients in several industries throughout the San Francisco Bay Area including many nonprofit organizations. Most of their clients are commercial and nonprofit entities with annual revenues under \$5,000,000. They concentrate their efforts in this market niche because they are the clients they serve best.

Nonprofit Clients include: Peninsula Volunteers, Inc., the Community Services Agency, the Support Network for Battered Women, the California Institute for Medical Research, the Los Altos United Methodist Church, the Assistance League of Santa Clara County, and the Mountain View Police Officers Association.

Accounting Services Back Office Support for Nonprofits

TheHEALTHTrust

Let's make Silicon Valley the healthiest region in America.

The Health Trust

Contact: Ira Holtzman, Chief Financial Officer
2105 S. Bascom Ave. Suite 220, Campbell, CA. 95008
408-559-5583; 408-879-8439 (fax); 408-219-3704 (cell)
irah@healthtrust.org ; www.healthtrust.org

The Health Trust is committed to helping nonprofits and the community in many capacities. The Health Trust's **Financial and Administrative Support Services (FASS)** provides comprehensive financial services to nonprofits enabling them to focus on advancing their mission and not be distracted by the day-to-day worries of fiscal management.

The Health Trust FASS program provides the following services:

- Compliance Reporting
- Budget Management & Analysis
- Accounting Services
- Financial Reporting
- Attendance as Necessary at Board and Finance Committee Meetings

Nonprofit Clients include: Silicon Valley Council of Nonprofits, Mother's Milk Bank, Center for Excellence in Nonprofits, Boys & Girls Clubs of Silicon Valley, Friends of Guadalupe River Park and Gardens

Tax work only:

John Kikuchi
RK Taylor & Associates
2890 N. Main Street, Suite 307, Walnut Creek, CA 94597
(925) 944-7666 (direct line); (925) 944-7665 (fax)

*The information is not intended as an endorsement or recommendation.